

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS
LUFKIN DIVISION

UNITED STATES OF AMERICA,	§	
	§	
Plaintiff,	§	
v.	§	
	§	CIVIL NO. 9:14-cv-138
JOHN PARKS TROWBRIDGE, JR.,	§	
BRIGHT FUTURE INVESTMENTS, INC,	§	
IDEAL ABILITIES.	§	
	§	
Defendants.	§	

**UNITED STATES' RESPONSE TO DEFENDANT JOHN PARKS TROWBRIDGE,
JR.'S OBJECTION TO PROCEEDINGS (DKT #53) AND OBJECTION TO DENIAL
OF DUE PROCESS OF LAW (DKT #54)**

The United States responds to Defendant John Parks Trowbridge, Jr., 's
Objections (Dkt. # 53 and 54), as follows:

Background

The United States filed a complaint seeking foreclosure of nominee liens filed against property in Tyler County, Texas. (Dkt. #1.) John Parks Trowbridge Jr. filed an Answer and Amended Answer to the complaint. (Dkts. #7 and #10.) On November 26, 2014, the United States' requested the clerk enter default against Bright Future Investments and Ideal Abilities (Dkt. #30), and the clerk entered default against both defendants on December 5, 2014. (Dkt. #34.) Following entry of default, the United States filed its Motion for Default Judgment against Bright Future Investments and Ideal Abilities on December 29, 2014 (Dkt. #38). On August 18, 2015, Magistrate Judge Keith F. Giblin entered a report and recommendation "that the District Court **grant** the United States' request for entry of default judgment." (Dkt. # 52 at 9.)

The United States also filed its Motion for Summary Judgment against the remaining Defendant, John Parks Trowbridge, Jr., on April 24, 2015 (Dkt. #42), and Trowbridge responded on May 11, 2015 (Dkt. #43.) The United States' Motions for Default Judgment and Summary Judgment are briefed and awaiting decision.

Trowbridge's Answer and Amended Answer referred to irrelevant law in his quest to have the Court rule that Texas is not part of the United States of America. (*See* Dkts. #7, #10, #18, and #19.) The crux of Trowbridge's argument is that he is not subject to tax because he is not a citizen of the United States, which is patently frivolous and has been rejected by the courts. *See e.g. United States v. Long*, 2005 U.S. Dist. LEXIS 13443, *7 (W.D. Tex. 2005)(citing cases rejecting frivolous arguments made regarding claims that they are not U.S. citizens but "natural persons", "legal entities", or citizens of the State and not the United States). Trowbridge has continually asserted these same frivolous arguments, and the most recent iteration has taken the form of objections to the entire proceeding and his alleged denial of due process. (*See* Dkts. #53-54.)

Argument

As stated in the United States' Complaint (Dkt. #1), this Court has jurisdiction pursuant to 28 U.S.C. 1340, which gives district courts "original jurisdiction of any civil action arising under any Act of Congress providing for internal revenue..."¹ Further, this Court has jurisdiction under 28 U.S.C. §1345, which gives district courts "original jurisdiction of all civil actions, suits or proceedings commenced by the United States..."²

¹ 28 U.S.C. §1340.

² 28 U.S.C. §1345.

Finally, the relief sought by the United States (i.e. entry of judgment and enforcement of liens) is also authorized by statute.³ The only question of law involves the United States ability to foreclose its liens to pay the long overdue taxes of Mr. Trowbridge. The objections filed by Trowbridge are nothing more than a continued attempt to distract the Court from pending motions and stall collection of his overdue tax liabilities indefinitely. The arguments made by Trowbridge are patently frivolous and entitled to no acknowledgement by the Court.

Conclusion

WHEREFORE, Plaintiff, the United States of America, requests that the Court disregard the objections, ratify the report and recommendation on default judgment, and rule on the pending motion for summary judgment. The United States also requests such further and other relief to which it may be justly entitled.

Respectfully submitted,

JOHN MALCOLM BALES
UNITED STATES ATTORNEY

/s/ Joshua Smeltzer
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³ 26 U.S.C. §7401, 7402(a), (f), 7403.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was filed with the Court's ECF filing system that will send notification to all counsel of record. A copy was also served via United States Mail, postage pre-paid, as follows:

John Parks Trowbridge, Jr.
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/s/ Joshua Smeltzer
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